

IN THE UNITED STATES DISTRICT COURT
DISTRICT OF OREGON

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	Civil Case No. 07-11-KI
)	
vs.)	OPINION AND ORDER
)	
MAX WRIGHT, KATHLEEN WRIGHT,)	
K/K/A KATHY EMMETT,)	
COUNTRYWIDE HOME LOANS and)	
CACV OF COLORADO, LLC., F/K/A)	
CACV, INC.,)	
)	
Defendants.)	
)	

Karin J. Immergut
United States Attorney
District of Oregon
1000 S.W. Third Avenue, Suite 600
Portland, Oregon 97204-2024

-and-

Jeremy N. Hendon
Kari D. Larson
U.S. Department of Justice
Ben Franklin Station
P. O. Box 683
Washington, D.C. 20044

Attorneys for Plaintiff

Paul D. Migchelbrink
Kevin P. O'Connell
Hagen O'Connell, LLP
121 SW Morrison Street, Suite 1500 Portland, Oregon 97204

Attorneys for Defendants

KING, Judge:

Plaintiff United States of America brought suit against defendants Max Wright, Kathleen Wright, n/k/a Kathy Emmett, Countrywide Home Loans and CACV of Colorado, LLC, f/k/a CACV, Inc. to reduce unpaid federal income tax assessments to judgment and to foreclose federal tax liens. On April 19, 2007, the court entered an order of default against Max Wright, Countrywide Home Loans and CACV of Colorado, LLC, f/k/a CACV, Inc., defendants having been properly served and having failed to appear or otherwise contest the allegations in the Amended Complaint. Plaintiff now moves for entry of a judgment of default against Max Wright on its First and Third Claims for Relief.¹

In support of its motion, plaintiff submits two declarations containing copies of the tax assessments and calculations of the taxes, penalties and interest owed through September 4,

¹Emmett does not oppose this motion. Plaintiff is not moving for judgment against her for the liabilities she shares jointly with Max Wright, namely the liability for tax year ending 1994, and the civil penalties for tax years ending 1991, 1992, and 1994.

2007.² The supporting documents show unpaid income tax assessments, accrued penalties and interest for the 1991, 1992, 1994,³ 1995, 1996 and 1997 tax years, totaling \$681,360.53.

In addition, pursuant to Federal Rule of Civil Procedure 54(b), I find there is “no just reason for delay” and I direct judgment be entered against Max Wright only on plaintiff’s First and Third Claims for Relief.

Accordingly, plaintiff’s Motion for Default Judgment (#23) is granted.

IT IS SO ORDERED.

Dated this _____ 5th _____ day of November, 2007.

/s/ Garr M. King
Garr M. King
United States District Judge

²The amount of interest for the tax year ending 1994, only, has been computed through October 31, 2007.

³Based on information provided by Emmett, plaintiff has agreed to reduce the outstanding assessed joint liability for the tax year ending 1994 from \$455,367.44, as set forth in its Amended Complaint, to \$35,376.79, plus interest and penalties.